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UNITED STATES DEPARTMENT OF AGRICULTURE

AGRICULTURAL ADJUSTMENT AGENCY

NORTH CENTRAL DIVISION

U. S. DEPARTMENT OF AGRICULTURE

INSTRUCTIONS FOR PREPARATION AND HANDLING OF
APPLICATIONS FOR PAYMENT UNDER THE 1943 AGRI-
CULTURAL CONSERVATION PROGRAM

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Part I. GENERAL INSTRUCTIONS

A. GENERAL PLAN

Forms NCR-725, 1943 Computation Sheet and Application for Payment, and NCR-726, 1943 Application for Payment, will be prepared and computed in the county office or in the State office at the discretion of the State committee. The flow of these forms and related forms through the various units of the State office will be specified by the State committee. NCR-725 will be prepared for each farm in the county for which a farm plan, Form NCR-703, was signed and for

each farm in the county for which a farm plan was not signed for which data are needed to determine the payment or deduction for a multiple applicant. NCR-725 will be used as a computation sheet for each farm and as an application for all eligible applicants on the farm. NCR-726 will be used as an application for payment for multiple applicants, if the county determines that in any case it would be more advantageous to use such form, and for single applicants who fail to sign NCR-725. **However, in order to reduce the amount of work involved, single applicants should sign NCR-725 wherever possible.** If NCR-726 will be used for a multiple applicant, it should include all the farms in the county in which he shares in any payment or deduction.

Before applications are submitted to applicants for signature, the rate of deduction for county association expenses must be entered thereon. This rate will be determined by the State committee and will be furnished to the county office or to the State audit section depending on where applications are prepared.

The county office should not review any of the work done in the State office. The State office will not review any computation work done in the county office. However, a spot check may be made of such items on NCR-725 and NCR-726 as are specified by the State committee.

1. Preparation and computation of applications in county office.—Work should be started on Forms NCR-725 as soon as such forms are available. Allotments, yields, goals, and items used in determining the production practice allowance may be entered on NCR-725 from NCR-709, Listing Sheet, and, for combination farms, from RF-16, Record of Combination. As soon as final rates of payment are established, maximum payments may be computed on NCR-725.

Performance data will be entered on NCR-725 from ACP-137, Performance Report. Serial numbers for multiple applicants, who will sign NCR-726, will be entered on NCR-725 from RF-8 or the card file. No serial number need be entered for single applicants, and for multiple applicants who sign NCR-725, since the farm number will be used as the serial number in such cases.

Assignment and set-off entries will be entered on NCR-725 for single applicants, and multiple applicants who will sign such form, from the ACP-69 file and the register of indebtedness. The rate of deduction for county association expenses furnished by the State committee will be entered. Thereafter, computations on NCR-725 will be completed.

Forms NCR-726 for multiple applicants will be partially prepared from RF-8 or the card file, the ACP-69 file, and register of indebtedness. There will be shown on such forms the serial number of the applicant, the farm numbers of the farms in which he has an interest, the name of the applicant, the name and address of the assignee, and data relative to the indebtedness of the applicant. One copy will be removed from the partially complete forms and will be forwarded to the State office before or at the time the first related NCR-725 is forwarded to the State office. The original and one copy will be kept in serial number order so that payment data may be transferred to them as copies of related Forms NCR-725 are returned from the State office. After all related Forms NCR-725 are approved and copies are returned

from the State office, computations on the original and copy of Forms NCR-726 will be completed, the applicants' signatures obtained, and such forms will be forwarded to the State office.

As Forms NCR-725 are completed, they should be submitted for signature to all applicants who will sign NCR-725, and for whom a net payment is computed. Where more than one person has an interest in the farm and it is not possible to obtain in a reasonable length of time the signature of one of the applicants who should sign NCR-725, NCR-726 will be prepared for him. If the applicant is a single, NCR-726 will be prepared from NCR-725 and a copy of NCR-726 will be attached to NCR-725 when it is forwarded to the State office. If the applicant is a multiple, NCR-726 will be prepared from RF-8 or the card file to include all the farms in which he has an interest. In this case the serial number should be entered on NCR-725, and a copy of NCR-726 will be forwarded to the State office before or at the time the first related NCR-725 is forwarded to the State office. In these cases all entries for payment, indebtedness, or assignment on line 13, columns (k) and (p), and on line 14, 15, or 16, on NCR-725 for the applicant who does not sign NCR-725 should be deleted and entered on NCR-726. The original and one copy of NCR-726 will be kept available for the applicant to sign at some future date.

When applications are signed by applicants, a member of the county committee will sign the county committee certification and the applications will be listed on RF-10 and forwarded to the State office **with copies and carbon paper intact.**

When Forms NCR-725 and NCR-726 have been accepted in the State office, the original and copies of Forms NCR-725 together with the copies of the related Forms NCR-726 for applicants failing to sign NCR-725, and the original and copy of Forms NCR-726 which have been signed by applicants will be released to the General Accounting Preaudit Office. The General Accounting Preaudit Office will complete copies of Forms NCR-726, where necessary, from the originals of such forms and return the copies of NCR-725 and NCR-726 to the State office. Payments will be scheduled from Forms NCR-725 and NCR-726 by the State office. After payments have been scheduled, one copy of each NCR-725 and NCR-726 will be returned to the county office.

2. Preparation and computation of applications in State office.— If part of the preparation and computation of applications is to be done in the State office, the State office will advise the county office when and in what order the various steps in the preparation and computation of the applications will be performed.

B. PREPARATION OF LIST OF ELIGIBLES

The preparation and use of RF-7 will be optional with the State committee. If applications are prepared and computed in the county office, the preparation and use of RF-8 will be optional with the State committee. If RF-8 is not used, serial numbers for multiple applicants will be assigned and entered on the cards in the card file. If applications are prepared and computed in the State office, RF-8 will be used. If RF-7 or RF-8 will be used, the forms will be prepared in accordance with the instructions in NCR-523.

C. CORRECTIONS AND SUSPENSIONS

Whenever possible any error found by the State office or by the General Accounting Preaudit Office on NCR-725 or NCR-726 will be corrected on the original and on the copies of the form. If the error cannot be corrected, the form will be returned to the county office for correction together with a copy of RF-4 or preaudit difference statement. The copy of RF-4 or preaudit difference statement should not be detached in the county office and must accompany NCR-725 or NCR-726 when it is resubmitted to the State office.

D. INITIALING OF CORRECTIONS

The following changes on NCR-725 or NCR-726 must be initialed by a member of the county committee who certified the form:

1. Changes in basic data which increase the applicant's payment. (In those States where the county committee certifies the form after the final payment is determined, the changes in basic data need be initialed only in those cases where the final payment was corrected on the basis of such changes.)
2. Changes in the name or address of the assignee.
3. Material changes in printed name of the applicant. The addition of a middle initial to a name is not a material change.

If the member of the county committee who certified the form is not available, another member of the county committee shall certify the form and initial the changes.

E. NOTICE OF INCORRECT ACREAGE ALLOTMENT OR FIELD MEASUREMENT

1. Notice of incorrect acreage allotment.—If, in reliance on a notice of an incorrect tobacco acreage allotment larger than the finally approved acreage allotment, the producer planted an acreage to tobacco in excess of the finally approved acreage allotment, the finally approved acreage allotment and the incorrect acreage allotment will be entered on NCR-725. In such case, there must be attached to NCR-725 when it is submitted to the State office a statement signed by a member of the county committee concerning the issuance of the erroneous allotment. The statement should read substantially as follows:

Under date of _____ an erroneous tobacco allotment of _____ acres was issued in writing for farm no. _____. The operator completed the planting of _____ acres of tobacco on this farm on _____ and was not notified of the correct acreage allotment of _____ acres until _____. Acting solely upon information contained in the erroneous notice, the operator exceeded the finally approved tobacco acreage allotment.

In such case the correct acreage allotment will be used in determining the payment and the incorrect acreage allotment will be used in determining the deduction.

2. Notice of incorrect field measurement.—If a farmer relied solely upon the measured acreage furnished him in writing by the county committee in planning his 1943 farming operations or in adjusting his 1943 crop acreages, such measured acreage may be used in determining compliance with the provisions of the 1943 program even though it subsequently proves to be incorrect.

F. FARMS NOT OPERATED

If a farm was not operated in 1943, the word "Idle" will be entered in the county office in large letters in the space between Section III and Section IV Column (f) of NCR-725. In such case computations will be made only for production practices.

G. FAILURE TO SIGN INTENTION TO PARTICIPATE, FORM ACP-140

If Form ACP-140, Intention to Participate, was not signed for a farm, no entries or computations will be made for fresh vegetables or Irish potatoes in Section III of NCR-725.

H. NEGATIVE NUMBERS

Whenever a computation results in a negative number, enter zero (0) and not the negative number.

I. FRACTIONS

All computations will be carried to two decimal places beyond the number of decimal places required in the result, and rounded back to the required number of decimal places. In rounding, if the digits beyond the required number of decimal places amount to "50" or less, they will be dropped, and if such digits amount to "51" or more, the last-required decimal place will be increased by "1". For example, if the result of a computation is—

1. 8.4750, enter 8.47
2. 8.4751, enter 8.48

All computations involving amounts of money will be rounded to two decimal places. All other computations should be rounded to one decimal place, unless otherwise provided in this procedure.

J. PRACTICES WHICH TEND TO DEFEAT PURPOSES OF PROGRAM

If it is determined by the county committee that a person who makes application for payment has adopted any practice which tends to defeat any of the purposes of the 1943 or previous programs, there will be attached to such person's application when it is submitted to the State office a statement setting forth the facts of the case signed by a member of the county committee.

K. CHANGES IN LEASING OR OPERATING AGREEMENTS AND REDUCTION IN NUMBERS OF TENANTS AND SHARECROPPERS

Where, as a result of a change in the relationship between a landlord or operator and his tenants or sharecroppers, a landlord or operator would receive a larger proportionate share of any special crop in 1943 than in 1942, the payment to the landlord or operator will not be greater than he would receive if the change had not been made unless the county committee determines that the change was justified. Likewise, where the number of tenants and sharecroppers on a farm is less than the average number on the farm during 1940, 1941, and 1942, would result in the landlord or operator receiving a larger share of any special crop in 1943 than his average share for such crop during the years 1940, 1941, and 1942, the reduction will not serve to increase the payment to the landlord or operator unless the county committee determines that the reduction was justified. Accordingly, where any

change or any reduction has been made, Form ACP-119, Number of Tenants and Sharecroppers and Proportionate Shares, will be prepared unless it is known that neither the landlord nor operator is receiving a larger share of any special crop in 1943 than is customary under share leases in the community, or it is known that no changes have been made in the number of tenants or sharecroppers or in the operating agreements which would increase the payment to the landlord or operator. Where, after preparing ACP-119 it is found that a change or reduction is not justified, the percentage share to be shown in section III on NCR-725 for the person whose percentage of payment is to be reduced will be the percentage that he would be entitled to if the change or reduction had not been made. In addition, the words "Payment withheld" will be entered in section III of NCR-725 in the space for "Name of applicant" and the percentage of payment being withheld will be entered in the appropriate percentage column. The payment to be withheld will be computed in the same manner as payments for applicants. If the reduction in the landlord's or operator's payment was made because of a change in the operating agreements, a certification similar to the following should be attached to NCR-725:

Under the 1943 leasing or operating agreements for this farm the landlord (or operator) ----- (Name) ----- would be entitled to ----- percent of the payment with respect to ----- (Name of crop) ----- Under the 1942 leasing or operating agreements the landlord (or operator) was entitled to ----- percent of such crop. This certifies that the county committee has not found this change justified and has not approved the change. Accordingly, the percentage share of the landlord (or operator) in such crop has been reduced to that percentage share he would have received had the change not been made.

FOR THE COUNTY COMMITTEE -----
(Member of county committee.)

If the reduction in the landlord's or operator's payment was made because of a reduction in the number of tenants or sharecroppers, a certification similar to the following shall be attached to NCR-725:

The number of tenants (and sharecroppers) on this farm in 1943 is ----- The average number of tenants (and sharecroppers) on this farm in 1940, 1941, and 1942, is ----- For 1943 the landlord (or operator), ----- (Name) ----- would be entitled to ----- percent of the payment with respect to ----- (Name of crop) ----- The average of the landlord's (or operator's) share of such crop for 1940, 1941, and 1942 was ----- percent. This certifies that the county committee has not found this reduction justified and has not approved the reduction. Accordingly, the percentage share of the landlord (or operator) in such crop has been reduced to that percentage share he would have received had the reduction not been made.

FOR THE COUNTY COMMITTEE -----
(Member of county committee.)

L. MISCELLANEOUS DEDUCTIONS

If the county committee determines that a deduction should be imposed for failure to prevent wind or water erosion, breaking up permanent vegetative cover, or failure to maintain practices under previous programs, there should be attached to NCR-725 a statement signed by the county committee setting forth a complete statement of facts, the number of acres or units involved, and, in the case of soil-building practices not maintained, the 1943 rates for the practices not maintained. The statement must also show the total amount of deduction applicable to each of the persons responsible for the failure or the act for which deduction is imposed. These deductions will be

made from each person's 1943 ACP and vegetable and potato payment on the same or any other farm before any deductions are made for assignments or indebtedness.

M. LIMITATION OF ACP PAYMENT TO \$10,000

The State office will keep a record of gross ACP payments made to persons other than individuals, partnerships, or estates who will file applications in no other State and to individuals, partnerships, or estates if past records indicate that such persons may earn gross ACP payments of \$10,000 or more in the State. Where necessary the State office will reduce the gross ACP payment to any such person to keep his payments within the \$10,000 limit. In cases where a person is other than an individual, partnership, or estate and will file an application for ACP payments in other States, the General Accounting Preaudit Office will suspend the application submitted by such person from the lot and return it to the State office. The State office will prepare ACP-107 and forward the form to the Chief, Claims and Liquidation Section, AAA, Room 0763, South Agricultural Building, Washington, D. C., for determination as to amount of payment that may be approved. Where necessary the State office will reduce the gross ACP payment on the application to conform with the amount approved by the Chief of the Claims and Liquidation Section on ACP-107. A copy of ACP-107 will be attached to the application. Thereafter, the application will be returned to the General Accounting Preaudit Office.

After it is indicated that the \$10,000 limitation has been reached by any person, it will not be necessary to prepare ACP-107 in connection with subsequent applications submitted by such person but the gross ACP payment on such applications should be reduced to zero (0).

The Claims and Liquidation Section will furnish a list on Form C-1132, showing the names of persons who will apply for ACP payment in one or more selected States. If it is indicated that the person will not apply for payment in a State, that State will not prepare Form ACP-107, but will reduce all ACP payments for the person to zero (0). If it is indicated that a person will file an application in a selected State, that State will prepare ACP-107.

Where part or all of the gross payments due under any application cannot be made because of the \$10,000 limitation, the State office will enter a statement in the margin of each copy of the application, setting forth the fact that the gross payment under the 1943 ACP was reduced because of the \$10,000 limitation.

For the purpose of administering the \$10,000 limitation of ACP payment, the vegetable and potato payment shall not be regarded as part of the ACP payment.

N. ASSIGNMENTS AND INDEBTEDNESS TO THE UNITED STATES GOVERNMENT

The county office will maintain a file of the names of persons who have assigned all or a part of their agricultural conservation payments and a file of the names of persons who are indebted to the United States Government. The assignment file will consist of Forms ACP-69, Assignment of Payment Under the 194____ Agricultural Conservation Program, executed in accordance with the instructions in Form ACP-70, Revised, Instructions Relating to Assignments and Use of

Form ACP-69. The indebtedness file shall consist of Form ACP-64, Request for Conservation Materials, RF-12, Record of Indebtedness, FCI-223, Record of Note Transactions, and FCI-22, Acreage Report. Advances for conservation materials under the 1943 program will be maintained on ACP-64.

Debts for overpayment under previous farm programs, unliquidated crop insurance premium advances, unliquidated conservation material advances, and debts in favor of the Commodity Credit Corporation, Federal Crop Insurance Corporation for excess indemnity payments, Farm Security Administration, Farm Credit Administration, and other agencies of the government will be maintained on RF-12. A separate RF-12 shall be prepared where an overpayment was made under the 1941 or 1942 programs if such overpayment was made in connection with both the agricultural conservation and parity programs. Debts for failure to pay 1942 and 1943 crop insurance premium notes will be maintained on Form FCI-223 and FCI-22 respectively. Forms FCI-22 will be received from the branch office of the Federal Crop Insurance Corporation.

Entries for assignments and indebtedness will be made by the county office. Where a single applicant fails to sign NCR-725 the assignment and indebtedness data will be deleted from NCR-725 and entered on the NCR-726 prepared for such person. For cases involving more than one indebtedness, entries for set-offs shall be made in accordance with the following order of priority:

- a. Conservation materials advances for current program. (Voucher reduction.)
- b. Nonresident alien tax. (Check method.)
- c. Other indebtedness to Agricultural Adjustment Agency. (1096 set-off.)
 - (1) Conservation materials advances for programs prior to the current program. (1939-42.)
 - (2) Crop insurance premium advances. (1939-41.)
 - (3) Overpayments under agricultural conservation programs. (1936-42.)
 - (4) Overpayments under price adjustment and parity payment programs (1939-42), including failure to distribute 1935 cotton price adjustment payments.
 - (5) Overpayments under sugar beet programs. (1937-42.)
 - (6) Overpayments under commodity contracts. (1933-36 wheat, 1934-35 corn-hog, 1933-35 cotton, 1933-35 tobacco 1934-35 sugar.)
 - (7) Failure to pay marketing quota penalties. (1938-42 cotton; 1941-42 wheat, 1938, 1940-42 tobacco.)
- d. Indebtedness to the Food Distribution Administration on account of overpayments under 1941 supplementary cotton program. (Check method.)
- e. Indebtedness to Commodity Credit Corporation. (Check method.)
- f. Indebtedness to the Federal Crop Insurance Corporation on account of failure to liquidate commodity note (1942-43) or on account of excess indemnity payment (1939-43). (Check method.)
- g. Indebtedness to Farm Security Administration. (Check method.)
- h. Indebtedness to Farm Credit Administration or to Federal Farm Mortgage Corporation. (Check method.)
- i. Indebtedness to the Food Distribution Administration for cotton mattress or comforter material. (1096 set-off crediting 124735: Reimbursement—All other.)
- j. Indebtedness to governmental agencies other than agencies of the Department of Agriculture. (ACP-25 set-off.)

Where more than one assignment is made by a person, only the first assignment filed in the county office by such person will be recognized.

A set-off in favor of the Agricultural Adjustment Agency, Commodity Credit Corporation, Food Distribution Administration for

1941 supplementary cotton program indebtedness, or the Federal Crop Insurance Corporation, will take preference over an assignment regardless of the date of filing in the county office. After a deduction for the set-off is made, any balance of the applicant's ACP payment will be used in satisfying the assignment. Accordingly, entries should be made on the application for both the indebtedness and the assignment in such cases.

If the notice of an indebtedness to the Farm Security Administration, Farm Credit Administration, or to a governmental agency other than an agency of the Department of Agriculture was received in the county office before the assignment was filed, the assignment form will not be recognized and entries should be made on the application only for the indebtedness. If the assignment was filed in the county office before the notice of the indebtedness was filed, entries will be made for both the assignment and indebtedness. In such case the assignment will be taken from the applicant's ACP payment and the set-off will be made from the applicant's vegetable and potato payment.

When copies of forms NCR-725 and NCR-726 are returned to the county office, such forms should be examined to determine whether set-offs have been made. If any question arises as to whether a set-off was made, the voucher continuation sheet (ACP-138) should be examined. Where a set-off has been made credit entries should be made on the debt record. There should be shown the amount set off (\$40.12, etc.), the application number (42-061-7016), and the name of the program (1943 ACP). If the debt is for other than failure to liquidate a 1943 commodity note and the entire debt is satisfied, the debt card will be placed in the dead file after credit entries have been made. In the case of a partial satisfaction of the indebtedness, if the debt is shown on RF-12 or FCI-223, credit entries will be made on the debt cards and they will be replaced in the live file; if the debt is shown on ACP-64, an RF-12 will be prepared for the balance of the indebtedness and the ACP-64 will be placed in the dead file and the RF-12 will be placed in the live file; if the debt is shown on FCI-22, credit entries will be entered and the balance determined and entered. When only a few balances remain on FCI-22 they should be placed on forms RF-12. After an assignment has been entered on an application, the ACP-69 should be removed from the live file and placed in the dead file.

O. COTTON ALLOTMENT KNOWINGLY OVERPLANTED

No payment will be made under the 1943 Agricultural Conservation Program to any person who knowingly overplants his cotton allotment, except payment with respect to farms on which plantings were interfered with by flood in 1943 or a substantial part of any crop was destroyed by flood or insect damage so that abandonment or replanting was necessary. The cotton allotment on a farm will not be regarded as having been knowingly overplanted if the acreage planted to cotton in 1943 does not exceed 110 percent of the farm cotton allotment by more than the larger of three acres or three percent of the allotment, or if plantings on the farm were interfered with by flood in 1943 or a substantial part of any crop on the farm was destroyed by flood or insect damage so that abandonment or replanting was necessary.

Each person having an interest in the cotton on a farm on which the cotton allotment was knowingly overplanted will be regarded as hav-

ing knowingly overplanted his cotton allotment, unless he can prove to the satisfaction of the county committee that the excess acreage resulted from erroneous field measurements.

If the county committee determines that the cotton allotment was knowingly overplanted, and that all persons on the farm having an interest in the cotton are responsible therefor, the words "cotton allotment knowingly overplanted" should be entered on the application for payment. If all persons on the farm having an interest in the cotton are not responsible for the overplanting, the words "cotton allotment knowingly overplanted by-----" should be entered on the application. If the person who knowingly overplanted cotton owns or operates farms in other counties or in other States, the county committee will furnish the State committee with a list of such cases showing where such farms are located. If the farms are located in other counties in the State, the State committee will withhold ACP payments for such farms. If the farms are located in other States, the State committee will notify the appropriate State committee that the applicant has knowingly overplanted his cotton allotment.

Part II. ENTRIES ON FORMS NCR-725 AND NCR-726

A. GENERAL

1. All entries on NCR-725 and NCR-726 will be made with an indelible pencil. Where it is necessary to correct an entry, the incorrect entry should not be erased, but a line should be drawn through the incorrect entry and the correct entry written immediately above or in the nearest available space.

2. Where more than two persons share in the payments or deductions for a farm, additional sets of NCR-725 will be necessary. Where two or more sets of NCR-725 are used, enter on the forms other than the first set, only the State and county code, farm number and data for section III, columns (h) to (q), inclusive. Also, enter in the heading above section III, column (k) of each set of the form, the number of the set and the total number of sets. For example, Sheet No. 1 of 3; Sheet No. 2 of 3; etc.

3. If an entry is to be made for tobacco on NCR-725, enter the name of the type of tobacco in section III, item 4(a). If there are two types of tobacco, delete the name of one of the allotment crops in column (a), Section III of NCR-725, which is not otherwise used and enter the name of the second type of tobacco.

4. No entries for war crops will be made on NCR-725 in Section III, items (b) and (d), unless one or more special allotments were established for the farm and the acreage planted to war crops is less than 90 percent of the total farm war crop goal, and the failure to plant 90 percent of such goal was not due to abnormal weather conditions.

5. Where it is indicated in the heading of ACP-137, Performance Report, that the farm is one for which all of the ACP payment was taken in materials, NCR-725 will not be prepared, unless there is an excess acreage of tobacco on the farm, or materials were misused.

6. Acreages of different fields devoted to the same crop or land use may appear on ACP-137 on separate lines. Therefore, when transferring the acreage for any crop or production practice care should be exercised so that the total acreage of each crop or production practice is transferred.

7. When transferring entries for production practices from ACP-137 to item 9 (b) or column (d), Section IV of NCR-725, the extent of practice shown on ACP-137 should be converted to the unit upon which payment will be computed. For example:

1,000 feet of standard terrace will be shown as 10.0.

1,000 trees planted (Michigan) will be shown as 1.0.

1,000 trees planted (practices 21 (a) and 21 (b) in Ohio) will be shown as 10.0.

8. If plantings on a farm were interfered with by flood in 1943, or a substantial part of any crop on the farm was destroyed by flood or insect damage so that abandonment or replanting was necessary, and (1) the acreage of tobacco on the farm is in excess of the tobacco allotment or (2) the acreage of cotton is in excess of 110 percent of the cotton allotment by more than the larger of 3 acres or 3 percent of the allotment, enter on NCR-725 "plantings affected by flood (or insects)."

B. ENTRIES ON NCR-725

Obtain the entries on NCR-725 as follows:

ITEM TO BE OBTAINED	WHERE OBTAINED
State and county code and farm number	Upper right-hand corner of ACP-137 or NCR-709.
SECTION III	
Column (a)—Potato yield	NCR-709.
Column (b)—Allotment-goal	NCR-709.
NOTE.—Where a producer based his plantings of tobacco on an incorrect notice of allotment, enter both the correct and incorrect allotment in column (b) if the 1943 acreage exceeds the correct allotment.	
Column (c)—Yield	NCR-709
Column (d)—1943 Acreage	Section II, column (B) of ACP-137. Make no entries for corn or wheat.
NOTE.—If a vegetable or potato goal has not been established, make no entry in items 7 (d) or 8 (d), unless the acreage planted to such crop is in excess of 2.7 acres, in which case, enter the acreage on the applicable line in column (d) and enter a goal of 3.0 in column (b) for the crop.	
If Form ACP-140 was not signed, make no entries for vegetables or potatoes.	
Item 16—Serial No.—	
a. Single applicants and multiple applicants who will sign NCR-725.	Make no entry, since the farm number will be used as the serial number.
b. Multiple applicants who will sign NCR-726.	RF-8 or the multiple card file.
c. Ineligible applicants	Enter "X".
Names of applicants	Section I, column (A) of ACP-137. The name of the applicant should be printed in block style or typed and in the case of a multiple applicant be sure his name is printed exactly the same on each NCR-725. Where practical, the full christian name, middle initial, if any, and the surname of the applicant should be printed to prevent misdelivery of the check.
Columns (j) and (o)—Applicant's percentage share.	Section I, column (c), (d), (e), (f), or (g) of ACP-137.

NOTE.—In cases where all persons sharing in any special crop share in all special crops and each such person's share in any special crop is the same as his share in each other special crop, no entries need be made in items 1 to 4, columns (j) and (o). In such cases, enter each applicant's percentage share in item 5, column (j) or (o).

ITEM TO BE OBTAINED	WHERE OBTAINED
Line 13 —Association Expense Deduction.	Will be furnished by State committee.
Lines 14 and 15 —Entries for miscellaneous deductions, set-offs, and assignments.	Statement attached to NCR-725. Forms ACP-64, RF-12, FCI-22, FCI-223, and ACP-69.

Note: Entries for miscellaneous deductions will be made in accordance with the statement attached to NCR-725. Enter the words "Miscellaneous deduction" and the amount of deduction.

Entries for set-offs and assignments will be made in accordance with the order of priority set forth in Part I of this procedure. Entries for set-offs in favor of the Farm Credit Administration, Federal Farm Mortgage Corporation, the Farm Security Administration, or the Commodity Credit Corporation, should include the name of the agency (abbreviated), the address of the agency, the account number of the debtor if known, and the amount of the debt. For example—

- (1) "FCA—Omaha, Nebr., Acct. No. 6099—\$100.00."
- (2) "FSA—Milwaukee, Wis., Acct. No. 43—\$775.00."
- (3) "CCC—Chicago, Ill., Acct. No. 8032—\$14.00."

Entries for set-offs in favor of the Federal Crop Insurance Corporation for an excess indemnity payment should include the name of the agency, the address of the branch office, and the crop-insurance application number under which the excess payment was made. For example, "FCIC—Kansas City, Mo., 48-27-103T—\$15.00."

Entries for set-offs in favor of the Federal Crop Insurance Corporation for failure to liquidate a 1942 or 1943 crop-insurance premium note will include the name of the agency, the address of the branch office, the contract number, and the unpaid amount of the note. For example, "FCIC—Kansas City, Mo., '42 CIP Note—(336)—\$20.00."

Entries for set-offs in favor of the Agricultural Adjustment Agency for conservation materials for 1943 or prior years, the data for which *have not* been previously submitted to the General Accounting Preaudit Office on an application or otherwise, should include the program year with respect to which the materials have been furnished, and the quantity, kind, unit cost, and the total cost of the materials furnished. For example:

- (1) If the applicant is indebted for 10 tons of lime furnished in connection with the 1943 program, enter "43 C. M. 10 T. L. @ \$1.90—\$19.00."
- (2) If the applicant is indebted for 1 ton of superphosphate furnished in connection with the 1942 program, enter "42 C. M. 20 CWT Phos. @ \$1.00—\$20.00."

Entries for set-offs in favor of the Agricultural Adjustment Agency for conservation materials, the data for which *have* been previously submitted to the General Accounting Preaudit Office, should include the program year with respect to which the materials were furnished and the unliquidated part of the indebtedness. For example:

- (1) If the applicant was indebted for 10 tons of lime at \$1.90 furnished in connection with the 1942 program, \$5.00 of which has been liquidated by a set-off from his 1942 ACP payment, enter "42 C.M. \$14.00."

Entries for set-offs in favor of the Agricultural Adjustment Agency for other debts should identify the nature of the debt and the amount thereof. If the applicant is indebted for an overpayment under the 1941 or 1942 pro-

gram, separate entries should be made for the amounts overpaid under the agricultural conservation and parity programs. For example:

- (1) If the applicant is indebted for an overpayment under a 1935 corn-hog contract, enter "Overpayment—'35 CH 47-003-21—\$7.50."
- (2) If the applicant is indebted for an overpayment under the 1938 Agricultural Conservation Program, enter "Overpayment—'38 ACP 48-015-31, DO Voucher No. 10-12345—\$64.00."
- (3) If the applicant is indebted for a 1941 crop insurance premium advance, enter "'41 CIP Adv.—\$20.00."

ITEM TO BE OBTAINED	WHERE OBTAINED
SECTION IV	
Production Practice Payments:	
1 (b)—Farmland.....	NCR-709.
2 (b)—Cropland.....	NCR-709.
4 (b)—Noncrop pasture.....	NCR-709.
5 (b)—Commercial orchards.....	NCR-709.
6 (b)—Commercial vegetables.....	NCR-709.
8 (b)—Adjusted allowance.....	NCR-709 (leave blank if allowance was not adjusted).
9 (b)—Trees planted.....	Section II of ACP-137.
Column (c)—Practice No.	NCR-701 for the State from the description of the practice in Section II, column (C) of ACP-137.
Column (d)—Acres or Units	Section II, column (D) of ACP-137 (converted to payment units).

NOTE: If entries are made for "apple tree removal," enter above the number of units the number of acres on which the practice was carried out and circle such entry. If trees for which different rates of payment are provided were removed from the same acreage, bracket the entries in column (d) for such practice and enter the acreage on which the practice was carried out immediately above the principal entries.

If entries are made for "development of springs," and excavations were made in both soil or gravel and rock formation for one development, bracket the entries in column (d) for the practice.

Column (e)—Rate..... NCR-701 for the State.

NOTE: The entries in column (e) for "deferred grazing" and "limited grazing" will be made by the computing clerk.

C. ENTRIES ON NCR-726

Obtain the entries for NCR-726 as follows:

ITEM TO BE OBTAINED	WHERE OBTAINED
State and county code and serial No.	
a. Single applicants.....	NCR-725—Enter farm No.
b. Multiple applicants.....	RF-8 or the multiple card file.
SECTION II—SUMMARY OF PAYMENT DATA	
Column (a)—Lot No.	Make no entry. (For use by G. A. O.)
Column (b)—Farm No.:	
a. Single applicants.....	Make no entry.
b. Multiple applicants.....	RF-8 or the multiple card file.
Column (c)—Production adjustment deduction—	
a. Single applicants.....	Make no entry.
b. Multiple applicants.....	Section III, item 7 (h) or (m) of NCR-725.

ITEM TO BE OBTAINED	WHERE OBTAINED
Column (d) —Production adjustment payment—	
a. Single applicants.....	Make no entry.
b. Multiple applicants.....	Section III, item 7 (k) or (p) of NCR-725.
Column (e) —Total ACP payment—	
a. Single applicants.....	Make no entry.
b. Multiple applicants.....	Section III, item 12 (k) or (p) of NCR-725.
Column (f) —Vegetable and potato payment—	
a. Single applicants.....	Make no entry.
b. Multiple applicants.....	Section III, item 13 (l) or (q) of NCR-725.
Item 3 (h) —Total payment—ACP—	
a. Single applicant.....	Section III, item 12 (k) or (p) of NCR-725.
b. Multiple applicants.....	Make no entry.
Item 1 (i) —Total payment—Vegetables and potatoes—	
a. Single applicants.....	Section III, item 13 (l) or (q) of NCR-725.
b. Multiple applicants.....	Make no entry.
Item 4 (g) —County association expense deduction.	Will be furnished by State committee.
Items 5 (g) and 6 (g) —Entries for set-offs and assignments.	Forms RF-12, ACP-64, ACP-69, FCI-22, and FCI-223.
Item 8 —Name of applicant—	
a. Single applicants.....	Form NCR-725.
b. Multiple applicants.....	RF-8 or the multiple card file.

Part III. COMPUTATIONS ON FORMS NCR-725 AND NCR-726

A. COMPUTATIONS ON NCR-725

Make computations with respect to NCR-725 as follows:

Section III—CORN

ITEM TO BE OBTAINED	HOW OBTAINED
1 (g) —Payment.....	1 (b) times 1 (c) times \$0.03.

Section III—WHEAT

2 (g) —Payment.....	2 (b) times 2 (c) times \$0.085.
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Section III—COTTON

3 (g) —Payment.....	3 (b) times 3 (c) times \$0.01.
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Section III—TOBACCO

ITEM TO BE OBTAINED	HOW OBTAINED
4 (e) —Acres for deduction:	
1. Cigar filler and binder types 42, 43, 44, 54, 55.	4 (d) minus 4 (b).
2. Burley, dark air-cured and fire cured.	4 (d) minus the larger of (1) the result obtained by multiplying 4 (b) times 1.05 and (2) 4 (b) plus 0.1.
4 (f) —Deduction:	
1. Cigar filler and binder-----	4 (c) times 4 (e) times \$0.05.
2. Burley-----	4 (c) times 4 (e) times \$0.04.
3. Dark air-cured-----	4 (c) times 4 (e) times \$0.07.
4. Fire-cured-----	4 (c) times 4 (e) times \$0.12.
4 (g) —Payment:	
1. Cigar filler and binder-----	4 (c) times 4 (b) times \$0.005.
2. Burley-----	4 (c) times 4 (b) times \$0.004.
3. Dark air-cured-----	4 (c) times 4 (b) times \$0.007.
4. Fire-cured-----	4 (c) times 4 (b) times \$0.012.

NOTE: If the words "Plantings affected by flood (or insects)" are entered on NCR-725 make no computations with respect to items 4 (e) and 4 (f).

Section III—TOTALS

5(b) —Allotment-----	Add 1(b) to 4(b), inclusive.
NOTE: If there are two entries for tobacco in column (b), use the smaller entry in obtaining 5(b).	
5(g) —Payment-----	Add 1(g) to 4(g), inclusive, if entries appear in 6(b) and 6(d).

Section III—WAR CROPS

6(c) —90 percent of goal-----	6(b) times 0.90.
6(e) —Acres for deduction-----	6(c) minus 6(d).
6(f) —Deduction-----	Smaller of (1) 6(e) times \$15.00, and (2) entry in 5(g).
Proration of war crop deduction ----- (Proration need not be made if applicant's percentage share is entered on line 5).	Obtain a factor by dividing 6(f) by 5(g). The factor so obtained shall be carried to 6 decimal places and rounded to 4 decimal places. Enter the factor in the heading of column (f). Multiply the payment entered for each crop in column (g), items 1 to 4, inclusive, by the factor and enter the result obtained on the line for such crop in column (f). If an entry already appears for tobacco, enter the result above the other entry.

Section III—VEGETABLES AND POTATOES

ITEM TO BE OBTAINED	HOW OBTAINED
ITEMS 8 AND 9	
Column (c)—90 percent of goal-----	(b) times 0.90.
Column (e)—Maximum acres for payment.	Larger of (1) column (b) times 0.2 and (2) 1.0 acre.
Column (f)—Acres for payment-----	Smaller of (1) column (d) minus (c) and (2) the entry in column (e).
Column (g)—Payment—	
a. Item 8-----	(f) times
b. Item 9-----	(a) times (f) times

Section IV—PRODUCTION PRACTICE ALLOWANCE

1 (b)—Verification of farmland-----	Determine that 1 (b) is not less than the sum of 2 (b) and 4 (b) and 5 (b).
3 (b)—Cropland for payment-----	2 (b) minus Section III 5 (b).
7 (b)—Preliminary allowance-----	Add the results of— 3 (b) times \$0.75, 4 (b) times county rate (see note), 5 (b) times \$2.00, 6 (b) times \$1.00, and enter such sum or \$20.00, whichever is larger.
NOTE 1: If the noncrop open pasture rate for the county is less than 8 cents per acre, the noncrop open pasture allowance shall be computed as follows:	
1. If 4 (b) is 2,000 acres or less-----	4 (b) times \$0.08.
2. If 4 (b) is larger than 2,000 acres.	Larger of (1) \$160, and (2) 4 (b) times county rate.
NOTE 2: In those cases where deferred grazing practice is carried out (practice 8 in Nebraska and South Dakota only), enter noncrop open pasture allowance in 4 (a).	
8 (b)—Verification of adjusted allowance--	Determine that 8 (b), if an entry appears therein, is not less than 70% or greater than 130% of 7 (b).
10 (b)—Final allowance-----	Add 8 (b) if an entry appears therein, otherwise 7 (b), and the smaller of (1) 9 (b) times \$7.50 [9 (b) times \$1.00 or \$2.00 if the entry in 9 (b) represents practices 21 (a) or 21 (b) in Ohio] and (2) \$15.00.

Section IV—PRODUCTION PRACTICE PAYMENTS

1f—9f—Payment-----] Column (d) times (e).

NOTE 1: **Deferred grazing.**—Divide the entry in column (d) by the entry in item 4 (b) and enter the result or 25 percent, whichever is smaller, in column (e). Multiply the percentage entry in column (e) by 2.0 and multiply this result by that part of the production practice allowance computed for noncrop open pasture and enter in column (f),

NOTE 2: Limited grazing.—Multiply the entry in column (f) for deferred grazing by 0.5 and enter the result in column (f).

NOTE 3: Development of springs (applicable to Nebraska and South Dakota only).—Determine that the payment for each development is not less than \$20.00 nor more than \$200.00. If the entries for this practice have been bracketed in column (d), determine that the sum of the payments for the bracketed entries is not less than \$20.00 nor more than \$200.00.

NOTE 4: Dams for livestock water (applicable to Nebraska and South Dakota only).—Determine that the payment computed under practice 7 (a) equals \$0.15 per yard for the first 2,000 cubic yards plus \$0.10 per yard for the cubic yards in excess of 2,000.

NOTE 5: Harvesting hayseed.—Determine that the payment for this practice does not exceed \$52.50.

NOTE 6: Fruit tree removal.—Determine that the payment for this practice is not in excess of \$15.00 times the circled entry in column (d). If the entries in column (d) have been bracketed, determine that the payment for all entries for this practice are not in excess of the circled entry in column (d) times \$15.00.

NOTE 7: Removal of weed trees in pasture.—Determine that payment for this practice does not exceed \$25.00.

NOTE 8: Growing a home garden.—Determine that the payment for this practice is not in excess of \$3.00 times the number of applicants on the farm.

NOTE 9: Clearing farm land.—If this practice is carried out, determine that the acreage of cropland on the farm, item 2 (b), is less than 40.0.

10 (f) Total payment----- Add 1 (f) to 9 (f), inclusive.

Section III—CORN

ITEM TO BE OBTAINED	HOW OBTAINED
CORN ACP PAYMENTS AND DEDUCTIONS TO APPLICANTS	
1 (h)—Corn ACP deduction-----	1 (f) minus 1 (g) times 1 (j).
1 (k)—Corn ACP payment-----	1 (g) minus 1 (f) times 1 (j).
1 (m)—Corn ACP deduction-----	1 (f) minus 1 (g) times 1 (o).
1 (p)—Corn ACP payment-----	1 (g) minus 1 (f) times 1 (o).

Section III—WHEAT, COTTON, AND TOBACCO

ACP PAYMENTS AND DEDUCTIONS TO APPLICANTS	Obtain in same manner as these items were obtained for corn.
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NOTE: In cases where the person's percentage in the special crops is entered in item 5, column (j) or (o), no computations should be made in items 1 to 6, columns (h), (k), (m), or (p). In such cases the adjusted payment, item 7 (k) or 7 (p), for the person will be such person's percentage share of the net special crop payment (the sum of the special crop payments minus the war crop deduction and the sum of the special crop deductions). The adjusted deduction, item 7 (h) or 7 (m), for the person will be such person's percentage share of the net special crop deduction (the sum of the war crop deduction and special crop deductions minus the special crop payments).

Section III—GROSS PAYMENTS AND DEDUCTIONS

ITEM TO BE OBTAINED	HOW OBTAINED
GROSS ACP PAYMENTS AND DEDUCTIONS TO APPLICANTS	
5 (h)—Gross ACP deduction-----	Add 1 (h) to 4 (h), inclusive.
5 (k)—Gross ACP payment-----	Add 1 (k) to 4 (k), inclusive.
5 (m)—Gross ACP deduction-----	Add 1 (m) to 4 (m), inclusive.
5 (p)—Gross ACP payment-----	Add 1 (p) to 4 (p), inclusive.

Section III—NET PAYMENTS AND DEDUCTIONS

NET ACP PAYMENTS AND DEDUCTIONS TO APPLICANTS	
6 (h)—Net ACP deduction-----	5 (h) minus 5 (k).
6 (k)—Net ACP payment-----	5 (k) minus 5 (h).
6 (m)—Net ACP deduction-----	5 (m) minus 5 (p).
6 (p)—Net ACP payment-----	5 (p) minus 5 (m).

Section III—ADJUSTED PAYMENTS AND DEDUCTIONS

ADJUSTED ACP PAYMENTS AND DEDUCTIONS TO APPLICANTS	If not more than 2 persons have an interest in the farm:
7 (h)—Adjusted ACP deduction-----	6 (h) minus 6 (p).
7 (k)—Adjusted ACP payment-----	6 (k) minus 6 (m).
7 (m)—Adjusted ACP deduction-----	6 (m) minus 6 (k).
7 (p)—Adjusted ACP payment-----	6 (p) minus 6 (h).

NOTE: If more than 2 persons have an interest in the farm and entries appear on line 6 only in the ACP deduction columns or only in the ACP payment columns, transfer the ACP entries from line 6 to line 7.

If more than 2 persons have an interest in the farm and entries appear on line 6 in both ACP deduction columns and ACP payment columns, obtain a total of 6 (h) and 6 (m) and a total of 6 (k) and 6 (p). If the totals equal, enter zero (0) in 7 (h), 7 (k), 7 (m), and 7 (p), otherwise subtract the smaller total from the larger total and divide the difference between such totals by the larger total. The factor so obtained shall be carried to 6 decimal places and rounded to 4 decimal places. Enter such factor in item 7 (j). If 6 (k) plus 6 (p) exceeds 6 (h) plus 6 (m), multiply the entries in 6 (k) and 6 (p) by the factor and enter the results in line 7 (k) and 7 (p). Enter zero (0) in 7 (h) and 7 (m). If 6 (h) plus 6 (m) exceeds 6 (k) plus 6 (p), multiply the entries in 6 (h) and 6 (m) by the factor and enter the results in 7 (h) and 7 (m). Enter zero (0) in 6 (k) and 6 (p).

Section III—VEGETABLE AND POTATO PAYMENTS

VEGETABLE AND POTATO PAYMENTS TO APPLICANTS	
8 (l)—Vegetable payment to applicant--	8 (g) times 8 (j).
8 (q)—Vegetable payment to applicant--	8 (g) times 8 (o).
9 (l)—Potato payment to applicant----	9 (g) times 9 (j).
9 (q)—Potato payment to applicant----	9 (g) times 9 (o).
13 (l) and 13(q)—Total vegetable and potato payments to applicants.	8 (l) plus 9 (l) or 8 (q) plus 9 (q).

Section III—PRODUCTION PRACTICE PAYMENT

ITEM TO BE OBTAINED	HOW OBTAINED
10(g)—Production practice payment for farm.	Smaller of Section IV, 10(b) and 10(f).
10(k) and 10(p)—Production practice payment to applicants.	10(g) times 10(j) or 10(g) times 10(o).

Section III—NET PAYMENT

11(k) and 11(p)—Applicant's net payment.	7(k) plus 10(k) or 7(p) plus 10(p).
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Section III—INCREASE IN PAYMENTS

12(i) and 12(n)—Increase to applicants for small payment.	Obtain from the table at the end of this Part III on the basis of the payments in Section III, items 11(k) and 11(p).
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Section III—INCREASED PAYMENT

12 (k) and 12 (p) Increased payments to applicants.	11 (k) plus 12 (i) or 11 (p) plus 12 (n).
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NOTE: Do not make computations for ACP payments below item 12 or vegetable and potato payments below item 13 for any person for whom an "X" or multiple serial number has been entered in item 16.

Section III—PAYMENT LESS ASSOCIATION EXPENSE

13 ^a (k) and 13 (p)—ACP payments to applicants less association expense.	12 (k) or 12 (p) times factor obtained by subtracting from 100 percent the rate of deduction for association expenses.
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Section III—MISCELLANEOUS DEDUCTIONS, SET-OFFS, ASSIGNMENTS, AND PAYMENTS

Items 14, 15, and 16, columns (k) and (l) -	See note.
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NOTE: If no entries have been made for miscellaneous deductions, indebtedness, or assignments in items 14 and 15, enter in 16 (k) and 16 (l), respectively, the entries in 13 (k) and 13 (l) and enter the sum of such entries in the space for "Total Payment." Miscellaneous deductions will be made from the ACP and vegetable and potato payments before any deductions are made for indebtedness or assignments. If entries have been made for indebtedness *but no entries* have been made for assignments, the ACP payment will be used to liquidate the indebtedness if it equals or exceeds the indebtedness. (See example 1). If the ACP payment is less than the indebtedness and the vegetable and potato payment equals or exceeds the indebtedness, the vegetable and potato payment will be used to liquidate the indebtedness. (See example 2.) If neither the ACP payment nor the vegetable and potato payment is sufficiently large to liquidate the indebtedness, the indebtedness will be deducted first from the ACP payment, and any balance of indebtedness will be deducted from the vegetable and potato payment. (See example 3).

EXAMPLE NO. 1

	ACP	Vegetable and potato
	(k)	(l)
13. Payment less ----% association expense-----	\$90	\$50
14. 1941 CIP Adv. (\$20)-----	20	-----
15. -----	-----	-----
16. Total payment to applicant (\$120)-----	70	50

EXAMPLE NO. 2

13. Payment less ----% association expense-----	\$30	\$55.
14. Overpayment 1940 ACP-47-028-1000 (\$50)-----	-----	50
15. -----	-----	-----
16. Total payment to applicant (\$35)-----	30	5

EXAMPLE NO. 3

13. Payment less ----% association expense-----	\$100	\$100
14. FSA—Milwaukee, Wis.—Acct. No. 1234 (\$250)-----	100	100
15. -----	-----	-----
16. Total payment to applicant (\$0)-----	0	0

If entries have been made for indebtedness to the AAA, CCC, FDA for 1941 supplementary cotton program indebtedness, or FCIC, and for an assignment, the ACP payment will be used to liquidate both the indebtedness and the assignment if such payment is large enough. (See example 4). If the indebtedness is for other than 1943 Conservation Materials and the total of the indebtedness and the assignment exceeds the ACP payment, the vegetable and potato payment will be used first to liquidate the indebtedness, the ACP payment will be used to liquidate the balance of the indebtedness, and any balance of the ACP payment will be used to liquidate the assignment. (See example 5). If the indebtedness is for 1943 conservation materials and for an assignment, the ACP payment will be used first to liquidate the indebtedness and only the balance of the ACP payment may be used to liquidate the assignment. (See example 6). In no case will the vegetable and potato payment be used to liquidate an assignment.

EXAMPLE NO. 4

	ACP	Vegetable and potato
	(k)	(l)
13. Payment less ----% association expenses-----	\$100	\$100
14. CCC—Chicago, Ill.—Acct. No. 6432 (\$50)-----	50	-----
15. John Doe, Assignee, Miller, S. Dak. (\$50)-----	50	-----
16. Total payment to applicant (\$100)-----	0	\$100

EXAMPLE NO. 5

	ACP	Vegetable and potato
	(k)	(l)
13. Payment less -----% association expenses-----	\$100	\$15
14. 1941 CIP Adv. (\$20)-----	5	15
15. John Doe, Assignee, Miller, S. Dak. (\$150)-----	95	-----
16. Total payment to applicant (\$0)-----	0	0

EXAMPLE NO. 6

13. Payment less -----% association expenses-----	\$75	\$25
14. 1943 C. M.—2 T. S. P. @ \$23-\$46-----	46	-----
15. John Doe, Assignee, Miller, S. Dak. (\$50)-----	29	-----
16. Total payment to applicant (\$25)-----	0	25

If entries have been made for indebtedness to any agency of the Government other than the AAA, CCC, FDA for 1941 supplementary cotton program indebtedness, or FCIC, and for an assignment the ACP payment will be used to liquidate the assignment and the vegetable and potato payment will be used to liquidate the indebtedness. In such cases, the balance, if any, of the ACP payment will not be used to liquidate the balance of the indebtedness. (See example 7.) No entries should appear on an application for both an indebtedness to an agency of the Government other than those named above in this paragraph, and an assignment unless the assignment was filed in the county office prior to receipt of notice of the indebtedness.

EXAMPLE NO. 7

	ACP	Vegetable and potato
	(k)	(l)
13. Payment less -----% association expenses-----	\$75	\$25
14. John Doe, Assignee, Miller, S. Dak. (\$25)-----	25	-----
15. FSA—Omaha, Nebr.—Acct. No. 1234 (\$50)-----	-----	25
16. Total payment to applicant (\$50)-----	50	0

Items 14, 15, and 16, columns (p) and (q).

Obtain in same manner as for columns (k) and (l).

B. COMPUTATIONS ON NCR-726

Make computations with respect to NCR-726 as follows:

Section II—SUMMARY OF PAYMENT

ITEM TO BE OBTAINED	HOW OBTAINED
Columns (c) and (d)—Total-----	Add items in column (c) and column (d).
1(h)—Total ACP payments-----	Add items in column (e).
1(i)—Total vegetable and potato payment.	Add items in column (f).

Section II—SUMMARY OF PAYMENT—Continued

ITEM TO BE OBTAINED	HOW OBTAINED
2(h)—Total ACP deductions-----	Smaller of totals of columns (c) and (d).
3(h)—ACP payment less deduction-----	1(h) minus 2(h).
4(h)—ACP payment less association expense.	3(h) times factor obtained by subtracting from 100 percent the rate of deduction for association expense.

Section II—MISCELLANEOUS DEDUCTIONS, SET-OFFS, ASSIGNMENTS, AND PAYMENTS

Items 5, 6, and 7, columns (h) and (i)---	Obtain in same manner as for items 14 to 16, inclusive, Section III of Forms NCR-725.
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TABLE OF INCREASE IN SMALL PAYMENTS

- Any payment amounting to 71 cents or less shall be increased to \$1.00.
- Any payment amounting to 72 cents or more shall be increased in accordance with the following schedule:

Amount of payment computed	Increase in payment	Amount of payment computed	Increase in payment
\$0.72 to \$0.73-----	\$0. 29	\$27.00 to \$27.99-----	\$9. 40
\$0.74 to \$0.76-----	. 30	\$28.00 to \$28.99-----	9. 60
\$0.77 to \$0.78-----	. 31	\$29.00 to \$29.99-----	9. 80
\$0.79 to \$0.81-----	. 32	\$30.00 to \$30.99-----	10. 00
\$0.82 to \$0.83-----	. 33	\$31.00 to \$31.99-----	10. 20
\$0.84 to \$0.86-----	. 34	\$32.00 to \$32.99-----	10. 40
\$0.87 to \$0.88-----	. 35	\$33.00 to \$33.99-----	10. 60
\$0.89 to \$0.91-----	. 36	\$34.00 to \$34.99-----	10. 80
\$0.92 to \$0.93-----	. 37	\$35.00 to \$35.99-----	11. 00
\$0.94 to \$0.96-----	. 38	\$36.00 to \$36.99-----	11. 20
\$0.97 to \$0.98-----	. 39	\$37.00 to \$37.99-----	11. 40
\$0.99 to \$1.99-----	. 40	\$38.00 to \$38.99-----	11. 60
\$2.00 to \$2.99-----	. 80	\$39.00 to \$39.99-----	11. 80
\$3.00 to \$3.99-----	1. 20	\$40.00 to \$40.99-----	12. 00
\$4.00 to \$4.99-----	1. 60	\$41.00 to \$41.99-----	12. 10
\$5.00 to \$5.99-----	2. 00	\$42.00 to \$42.99-----	12. 20
\$6.00 to \$6.99-----	2. 40	\$43.00 to \$43.99-----	12. 30
\$7.00 to \$7.99-----	2. 80	\$44.00 to \$44.99-----	12. 40
\$8.00 to \$8.99-----	3. 20	\$45.00 to \$45.99-----	12. 50
\$9.00 to \$9.99-----	3. 60	\$46.00 to \$46.99-----	12. 60
\$10.00 to \$10.99-----	4. 00	\$47.00 to \$47.99-----	12. 70
\$11.00 to \$11.99-----	4. 40	\$48.00 to \$48.99-----	12. 80
\$12.00 to \$12.99-----	4. 80	\$49.00 to \$49.99-----	12. 90
\$13.00 to \$13.99-----	5. 20	\$50.00 to \$50.99-----	13. 00
\$14.00 to \$14.99-----	5. 60	\$51.00 to \$51.99-----	13. 10
\$15.00 to \$15.99-----	6. 00	\$52.00 to \$52.99-----	13. 20
\$16.00 to \$16.99-----	6. 40	\$53.00 to \$53.99-----	13. 30
\$17.00 to \$17.99-----	6. 80	\$54.00 to \$54.99-----	13. 40
\$18.00 to \$18.99-----	7. 20	\$55.00 to \$55.99-----	13. 50
\$19.00 to \$19.99-----	7. 60	\$56.00 to \$56.99-----	13. 60
\$20.00 to \$20.99-----	8. 00	\$57.00 to \$57.99-----	13. 70
\$21.00 to \$21.99-----	8. 20	\$58.00 to \$58.99-----	13. 80
\$22.00 to \$22.99-----	8. 40	\$59.00 to \$59.99-----	13. 90
\$23.00 to \$23.99-----	8. 60	\$60.00 to \$185.99-----	14. 00
\$24.00 to \$24.99-----	8. 80	\$186.00 to \$199.99-----	(1)
\$25.00 to \$25.99-----	9. 00	\$200.00 and over-----	(2)
\$26.00 to \$26.99-----	9. 20		

1 Increase to \$200.00.

2 No increase.

Part IV. SIGNATURES OF APPLICANTS AND CERTIFICATION OF COUNTY COMMITTEE

A. SIGNATURES OF APPLICANTS

Applications should be mailed to applicants for the purpose of obtaining their signatures, or signatures may be obtained in other ways which will not take an undue amount of time or travel on the part of the applicants or representatives of the county office. Each applicant should be requested to verify the data on the application and to sign in ink or with an indelible pencil in the space provided for his signature. His signature should be in English script and should agree with his name as printed on the form.

Each applicant must be particularly cautioned to enter his correct mailing address. If the applicant lives in a city he should indicate the street and house number. If he lives on a rural route, he should indicate the route number and the box number where necessary. If he moves to a new address after signing his application, he should leave a forwarding address with the postmaster in order that his check may be forwarded to him at his new address. *These items are extremely important since all checks issued in connection with the 1943 Farm Program will be mailed direct to payees by the disbursing office, and any incorrect or incomplete addresses will delay payments, and may result in considerable extra work in obtaining the applicant's check for him.* In cases where there are two or more persons in a county having identical names, care must be exercised to see that they have separate and distinct mailing addresses. If their addresses are not separate and distinct, some arrangement will have to be made with the postal authorities to make certain that each of such persons receives the check which is issued for him. In addition to signing the application and entering his address, the applicant should be requested to answer "Yes" or "No" to each of the questions listed below his signature.

If application is being made on NCR-725 it should be mailed with carbon intact. If application is being made on NCR-726 the original and one copy should be mailed to the applicant and should be accompanied by the county office copies of all related Forms NCR-725 which have been returned from the State office.

Applications mailed each day should be posted in a mailing register. There should be posted the serial number of the application, the name of the person to whom mailed, and the date mailed. A periodic check should be made to determine that applications are returned within a specified time in order that payments to other persons on the application may not be unduly delayed. Applications when mailed for signature should be accompanied by a letter which reads substantially as follows:

DEAR COOPERATOR: Enclosed is your application for payment under the 1943 Agricultural Conservation Program covering a farm, or all farms, in this county in which you have an interest. Please sign your name (DO NOT PRINT) in the space provided for your signature, beneath your printed name, and enter your correct mailing address immediately beneath your signature. Be sure that your complete address is shown since your check will be mailed to you. An incomplete or incorrect address may result in delaying the receipt of your payment. If you move to a new address after signing your application, be sure to

notify your postmaster of your new address in order that your check may be forwarded to you. After you have signed the application and entered your address, please answer "yes" or "no" to each of the three questions which are listed below the space provided for your address.

Your signed application should be returned to Mr. ---- (Name of Chairman) ---- Chairman, ---- (Name of county) ---- County Agricultural Conservation Committee, ---- (City) ----, ---- (State) ----.

Before you sign this application you should satisfy yourself that the payments shown thereon are correct. If you have evidence showing that the payments or other data are not correct, please forward such evidence to this office immediately together with the enclosed application in order that any necessary corrections may be made before you sign the application.

Be sure that your signature agrees exactly in spelling with your printed name. If the printed name has been misspelled or incorrectly shown, sign as you usually do, and correct the printed name to agree with your signature.

In the interest of economy in administering the farm program, we have not provided for a copy of this application for payment for you. Therefore, please return to this office all of the forms which are enclosed with this letter.

Very truly yours,

Chairman, ----- County,
Agricultural Conservation Association.

Cases involving no payment should be explained by a letter to the applicant setting forth the reason why he failed to earn a payment. A copy of such letter should be filed in the county office.

If the signature of an applicant is affixed by mark, such signature must be witnessed by at least one disinterested person whose signature must be in English script, in the original, and handwritten.

If a married woman signs an application in her individual capacity, she should include in her signature her first name and middle name, if any. She should not sign the name of her husband preceded by the word "Mrs." such as "Mrs. John Doe." If she is acting in a representative or fiduciary capacity, she should sign in the same style as her name appears on her letters of authority.

B. CERTIFICATION OF COUNTY COMMITTEE

Check Forms NCR-725 and NCR-726 to determine that the signature of each applicant is the same as his printed name. If the printed name and the signature do not agree, determine whether the printed name and the signature refer to one and the same person. If they do refer to the same person, correct the printed name to agree with the signature and initial the correction.

After an application has been signed, the mailing address entered, and the three questions answered by the applicant, a member of the county committee should affix his signature in the space provided therefor. Where the application will be received in the State office after June 30, 1945, the date of filing in the county office shall be entered in space provided therefor.

Part V. TRANSMITTAL OF FORMS

When Forms NCR-725 and NCR-726 have been certified by the county committee, all "payment" Forms NCR-725 and all "payment" Forms NCR-726 will be listed on RF-10 for transmittal to the State office. "No payment" Forms NCR-725 will not be transmitted to the State office unless one of the applicants whose name appears thereon is a multiple applicant who will file an application, in which case they will be listed on RF-10. **All data on RF-10 shall be typed.**

Forms NCR-725 will be listed on RF-10 in farm number order. **The carbon must not be removed from such forms in the county office.** The originals of Forms NCR-726 for single applicants will be listed on RF-10 in farm number order and the originals of Forms NCR-726 for multiple applicants will be listed on RF-10 in serial number order. Forms NCR-725 and NCR-726 may be listed on the same sheet of RF-10. However, where this is done Forms NCR-725 should be listed first, followed by Forms NCR-726 for single applicants and then by Forms NCR-726 for multiple applicants. Each group of forms should be listed in separate columns on RF-10 and separate totals should be shown for Forms NCR-725 and NCR-726. Not more than 75 forms should be listed on one sheet of RF-10. The forms included in a transmittal should be arranged in the same order in which they are listed on the transmittal sheet.

Where applications are prepared and computed in the county office, the last copy of Forms NCR-726 for single applicants should be attached to the related Forms NCR-725. The last copy of Forms NCR-726 for multiple applicants should be removed from the set and arranged in serial number order and transmitted to the State office prior to or at the same time the first transmittal of Forms NCR-725 is forwarded to the State office. The copies of Forms NCR-726 will in no instance be listed on RF-10.

After Forms NCR-725 have been listed on RF-10, an appropriate notation or mark should be made opposite the farm number on the county office copy of NCR-709 or the master office record for each form to indicate that such form has been transmitted to the State office. If, when making this notation for a farm it is found that an NCR-725 has previously been forwarded to the State office, a determination should be made as to whether such form is a duplicate of the form previously submitted to the State office.

Forms NCR-725 and NCR-726 which have been suspended and returned to the county office for correction will be listed on the same sheet of RF-10 with forms which are being transmitted to the State office for the first time.

Forms to be mailed to the State office may be sent by the United States Postal Service without charge, if such forms weigh 4 pounds or less, and it is indicated on the package that the Government free mailing privilege is being used. If the forms weigh more than 4 pounds, they should be sent by parcel post and the postage should be prepaid. All forms which are mailed to applicants may be mailed without charge in envelopes of the Agricultural Adjustment Agency. *However, under no circumstances, shall envelopes of the Agricultural Adjustment Agency be sent to applicants for their use in returning forms.*

Part VI. HANDLING OF SUSPENDED CASES

Forms NCR-725 and NCR-726 which are suspended in the State office will be corrected in the State office wherever possible and relisted on an RF-10 in the "300" series. Where a form cannot be corrected in the State office it will be forwarded to the county office for correction. In such cases the form, when corrected, will be resubmitted to the State office with the next regular transmittal.

Forms NCR-725 and NCR-726 which are suspended by the General Accounting Preaudit Office prior to the scheduling of payments will be handled in the same manner as forms suspended by the State office. There will be attached to such forms one copy of a preaudit difference statement setting forth the reason for suspension. The copy of the preaudit difference statement will not be forwarded to the State accountant. Where a form is corrected for the reason for which it was suspended the initials of the member of the county committee or the certifying officer on the form, and the correction will serve as a reply to the preaudit difference statement. Where a form is found to be correct, a reply shall be made by the county committee or the certifying officer on the preaudit difference statement.

Forms NCR-725 and NCR-726 which are suspended by the General Accounting Preaudit Office after the scheduling of payments will be returned to the State office with the original and one copy of the preaudit difference statement. A copy of the preaudit difference statement will be forwarded to the State accountant. When the form has been corrected by the State or county office, the State office will prepare a reply to the preaudit difference statement on the original. This reply shall be signed by the certifying officer. The case shall be listed on an RF-10 in the "500" series and returned to the General Accounting Preaudit Office with the original of the preaudit difference statement.

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